

Accessing IRS Records

A Presentation from IRS Disclosure
SB/SE Communications, Liaison &
Disclosure

The information contained in this
presentation is current as of the date it
was presented

CPE credit

- Provide email address at registration
- Attend from the email address of registry
- Certificate will follow by email in one week



Access to IRS records

- Access to IRS records
- e-Reading Room records
- IRS.gov FOIA resources
- Disclosure FOIA processing



FOIA e-Reading Room

- Audit Techniques Guides
- Transaction Codes Pocket Guide
- IRS Document 6209
- Legal Advise Issued to program managers
- Chief Counsel Advise (CCA)



Attorney General's FOIA guidelines

- Establish the presumption of openness
- Encourage discretionary disclosures of information
- Discourage withholding information simply because it may be legal to do so
- Promote partial disclosures when full disclosures are not possible



Freedom of Information Act

- Provides access to:
 - Paper
 - Electronic Records, including email
- 20 business day time frame for processing responses



AFOIA

- Centralizes request receipt
- Scans paper requests and records
- Creates electronic case files
- Distributes work



Available transcripts

- Return Transcript



Available transcripts

- Return Transcript
- Account Transcript



Available transcripts

- Return Transcript
- Account Transcript
- Record of Account



Available transcripts

- Return Transcript
- Account Transcript
- Record of Account
- Verification of Non-filing



Available transcripts

- Return Transcript
- Account Transcript
- Record of Account
- Verification of Non-filing
- Form W-2, Form 1098, 1099 or 5498 series



Money saving tip

- Contact payer for Form W-2 or Form 1099
 - The employer
 - The bank



Transcript Delivery System

- Available to e-Services registered practitioners with 5 or more e-filed returns
- Provides return and account information quickly in a secure, online session
- Requires a power of attorney (Form 2848 only) on file
- Learn more on IRS.gov - search for “e-Services”



IRS business partners

- Electronic Return Originators (ERO)
- Circular 230 practitioners
- Reporting agents
- Payers of income subject to backup withholding



Third party requests

- Valid Power of Attorney or
- Tax information authorization



Authorization criteria

- Name, address, TIN
- Designee
- Type of tax and tax periods
- Date and signature
 - For non-tax purposes must be dated within 120 days of IRS receiving it



Open compliance activity access

- Taxpayers and their representatives may access records under IRC § 6103(e)
- Request records from the assigned IRS employee



Most common FOIA failures

- No POA or TIA
- No clear description of records requested
- No adequate taxpayer identifying information
- No original signature
- No commitment to pay



IRS FOIA facts

- FOIA request processing is completely independent of compliance case processing
- Submission of a FOIA request case will not delay compliance case activities
- 13 Disclosure offices processed over 12,000 FOIA cases last year



FOIA Public Liaisons

- Respond to requester questions
- Provide information on the status of requests
- Assist in reducing delays
- Resolve case related disputes
- Directory found at link on FOIA page at IRS.gov



IRS FOIA quality checks

- Management review
- Disclosure Quality Management System work with functional offices
- Treasury Inspector General for Tax Administration annual reviews



Social media

- WE TWEET
- We're on YouTube
- We're on iTunes

